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HMG/JM:USAO#2014R00582

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

CLERK'S OFFICE
AT BALTIMORE

UNITED STATES OF AMERICA

CRIMINAL NO. JFM-14-0427

V.

BY Deputy

SHAUN TUCKER, : **Evasion, 26 U.S.C. § 7201; Forfeiture,**
a/k/a "SHAWN TURNER" : **18 U.S.C. § 982)**

JOANNE TUCKER, : UNDER SEAL
a/k/a "JOANNE KRCMA," :
a/k/a "JILL SWANSON," :
a/k/a "JOCELYN TURNER," :

Defendants.

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INDICTMENT

COUNTS ONE THROUGH FOUR

The Grand Jury for the District of Maryland charges:

INTRODUCTION

At times material to this indictment:

1. Defendants SHAUN TUCKER, a/k/a "SHAWN TURNER," and JOANNE TUCKER, a/k/a "JOANNE KRCMA," a/k/a "JILL SWANSON," a/k/a "JOCELYN TURNER," (collectively the "TUCKERS") served as controlling corporate officers and shareholders of Quantell, Inc. ("Quantell") and Intaset Technologies Corporation ("Intaset").

2. Quantell and Intaset were both Maryland corporations.

3. The U.S. Department of Labor ("DOL") was authorized by law to regulate and enforce the labor laws of the United States, including the laws pertaining to employee benefits.

4. Pine Custom Builders Inc. ("Pine Custom") was a Maryland corporation located at 2405 Kays Mill Road, Finksburg, Maryland, that constructed custom homes.

The Quantell and Intaset ERISA Plans

5. Quantell and Intaset had employee health and welfare plans subject to Title I of the Employee Retirement Income Security Act of 1974 (hereinafter "Quantell ERISA Plan," "Intaset ERISA Plan," and collectively "ERISA Plans").

6. The **TUCKERS** served as the plan administrators of the Quantell and Intaset ERISA Plans and as representatives of the plan sponsors, Quantell and Intaset.

7. The ERISA Plans, by and through the **TUCKERS** as the plan administrators and representatives of the plan sponsors, were required to file certain reporting documents with the DOL, including the Annual Return/Report of Employee Benefit Plan, Form 5500, regarding the ERISA Plans.

8. In the Form 5500, the **TUCKERS** were required to identify the ERISA plan by name, describe the type of plan, list the number of active participants, list the plan administrator, and include financial information about the plan. The purpose of the Form 5500 was to assist regulators and plan participants in ensuring that the plan funds are being appropriately managed.

9. From at least in or about 2007 to in or about 2009, two individuals acted as the co-trustees of the ERISA Plans. The trustees' duties included, among others, depositing employee contributions to the ERISA Plans in bank accounts and communicating with the bank holding the funds about any distributions from the ERISA Plans.

10. In or about July 2009, the **TUCKERS** caused MT&B to register with the Internal Revenue Service (IRS). The registration listed MT&B's address of record as 905 W. 7th Street, #185, Frederick, Maryland 21701, and listed Person#1 as the Trustee of MT&B. The IRS assigned MT&B Employer Identification Number (EIN) 27-6144200.

11. On or about July 27, 2009, on behalf of Quantell and as the plan sponsor, **SHAUN TUCKER** sent a letter via email to one of the trustees for the Quantell ERISA Plan, "requesting a plan to plan transfer of the remaining plan assets," and further stating as follows:

The assets should be transferred to MT&B - Quantell H&W. This plan covers the same class of employees that were covered by the Quantell, Inc. health and welfare plan. The plan number for the new plan is Q11636. The EIN of the new plan is 27-6144200.

Please make the check payable to MT&B and send it to 2405 Kays Mill Road, Finksburg, MD 21048.

12. On or about July 27, 2009, on behalf of Intaset and as the plan sponsor, **SHAUN TUCKER** sent a letter via email to one of the trustees for the Intaset ERISA Plan, "requesting a plan to plan transfer of the remaining plan assets," and further stating as follows:

The assets should be transferred to MT&B - Intaset H&W. This plan covers the same class of employees that were covered by the Intaset health and welfare plan. The plan number for the new plan is I11637. The EIN of the new plan is 27-6144200.

Please make the check payable to MT&B and send it to 2405 Kays Mill Road, Finksburg, MD 21048.

13. On or about August 6, 2009, one of the trustees of the ERISA Plans requested that the bank holding the ERISA Plans distribute \$50,000 from the Intaset ERISA Plan and \$100,000

from the Quantell ERISA Plan, by drafting checks payable to MT&B in those amounts, and mailing them to 2405 Kays Mill Road, Finksburg, MD 21048.

14. In or about October 2009, the bank holding the ERISA Plans' funds issued the two checks payable to MT&B, as requested by **SHAUN TUCKER**.

15. On or about October 9, 2009, the **TUCKERS** caused Person#1 to open a bank account registered to MT&B at PNC Bank. Person#1 was the only signatory on the account. The address associated with the MT&B bank account was 2405 Kays Mill Road, Finksburg, Maryland.

16. On or about October 9, 2009, the **TUCKERS** caused the two bank checks, for \$50,000 and \$100,000, respectively, to be deposited into the MT&B bank account. These funds were assets of the Quantell and Intaset ERISA plans.

17. In or about October 2009, at the request of **JOANNE TUCKER**, Person#1 endorsed blank MT&B bank account checks, leaving the date, amount and payee blank.

18. On or about January 4, 2010, the **TUCKERS** caused two bank checks, which were for \$42,344.32 and \$92,655.24, respectively, to be deposited into the MT&B bank account. These remaining funds were assets of the Quantell and Intaset ERISA plans.

19. Beginning in or about November 2009, and continuing until in or about April 2010, the **TUCKERS** caused money to be transferred from the MT&B account, by initially filling out the blank MT&B account checks, transferring approximately \$200,000 to Quantell and Intaset, and eventually causing more than \$200,000 to be paid to Pine Custom and other entities -- for the personal benefit of the **TUCKERS**.

20. The **TUCKERS** used a portion of the ERISA Plans' funds to pay Pine Custom to build an approximately 5,000 square foot residence at 386 Hines Drive, Swanton, Maryland.

21. On or about April 8, 2010 and October 7, 2010, **SHAUN TUCKER** falsely stated to representatives of the DOL that there had been no mergers, consolidations, or transfers of any Quantell ERISA Plan assets.

22. On or about November 8, 2010, **SHAUN TUCKER** caused the submission of the Quantell Form 5500 for 2009 to the DOL, falsely certifying under penalty of perjury that all of the remaining assets from the Quantell ERISA plan had been transferred to MT&B-Quantell H&W (EIN 27-6144200), when he then and there knew that the **TUCKERS** had used the funds for their personal benefit.

23. MT&B never filed a Form 5500 for the ERISA Plans after the ERISA Plans' funds were deposited into the MT&B bank account.

24. On or about February 8, 2011, **SHAUN TUCKER** sent two letters, via email, to the DOL that contained multiple false statements, including the following: (a) "Quantell has no remaining record of email correspondence [relating to the Plan]; (b) "Quantell has no record of Plan disbursements as these amounts are held with the Plan Trustee; (c) "Quantell has no in-house records to provide [regarding] financial accounts of the Plan"; (d) "[a]ny documentation related to the cost of services provided are held by the Plan trustee and appropriately disbursed in accordance with the Plan agreement"; and (e) Quantell did not have any documents relating to payments made by the ERISA Plan to Quantell, or any Quantell representative or employee.

THE CHARGE

25. On or about the dates set forth below, in the District of Maryland and elsewhere,

**SHAUN TUCKER,
a/k/a "SHAWN TURNER," and**

**JOANNE TUCKER,
a/k/a "JOANNE KRCMA,"
a/k/a "JILL SWANSON,"
a/k/a "JOCELYN TURNER,"**

the defendants herein, did embezzle, steal and unlawfully and willfully abstract and convert to their own use, as set forth below, the moneys, funds, securities, premiums, credits, property and other assets of the employee welfare benefit plans set forth below, which were subject to Title I of the Employee Retirement Income Security Act of 1974 and of a fund connected with such plan:

Count	ERISA Plan	Date of Conversion	Amount of Conversion
1	Intaset Technologies Corporation Health and Welfare Plan	10/9/2009	\$50,000
2	Quantell, Inc. Health and Welfare Plan	10/9/2009	\$100,000
3	Intaset Technologies Corporation Health and Welfare Plan	1/4/2010	\$92,655
4	Quantell, Inc. Health and Welfare Plan	1/4/2010	\$42,344

18 U.S.C. § 664
18 U.S.C. § 2

COUNT FIVE

The Grand Jury for the District of Maryland further charges that:

1. Paragraphs 1-3 of Count One of this Indictment are hereby incorporated by reference as though fully set forth herein.
2. On or about April 15, 2010, in the District of Maryland and elsewhere,

**SHAUN TUCKER,
a/k/a "SHAWN TURNER," and**

**JOANNE TUCKER,
a/k/a "JOANNE KRCMA,"
a/k/a "JILL SWANSON,"
a/k/a "JOCELYN TURNER,"**

the defendants herein, residents of Keymar, Maryland, did willfully attempt to evade and defeat a large part of the income tax due and owing by them to the United States for the calendar year 2009, by preparing and causing to be prepared, and by signing and causing to be signed in the District of Maryland, a false and fraudulent U.S. Joint Tax Return (Form 1040), which was filed with the Internal Revenue Service. In that false income tax return, the defendants stated that their joint taxable income for the calendar year was the sum of \$180,251, and that the amount of the tax due and owing thereon was the sum of \$42,350. In fact, as they then and there knew, their joint taxable income for the calendar year was the sum of \$821,579, upon which taxable income there was owing to the United States an income tax of \$256,069.

26 U.S.C. § 7201
18 U.S.C. § 2

FORFEITURE

1. The allegations contained in Count One through Four are realleged and incorporated here for the purpose of alleging forfeiture.
2. As a result of the offenses set forth in Count One through Four, the defendants,

**SHAUN TUCKER,
a/k/a "SHAWN TURNER," and**

**JOANNE TUCKER,
a/k/a "JOANNE KRCMA,"
a/k/a "JILL SWANSON,"
a/k/a "JOCELYN TURNER,"**

shall forfeit to the United States any and all property involved in and traceable to the property involved in such offenses, including at least **\$284,999** and all interest and proceeds traceable thereto, including

- (a) a sum of money equal to the value of the proceeds of the offense, which amount is at least \$284,999;
- (b) the real property located at 386 Hines Drive, Swanton, Maryland; and
- (c) a 2011 BMW Model M3CP, VIN#WBSKG9C5XBE368345, bearing Maryland license plate 8AA1911, and registered to SHAUN TUCKER.

3. Pursuant to Rule 32.2, Fed. R. Crim. P., notice is hereby given to the defendants that the United States will seek forfeiture as part of any sentence in accordance with Title 18, United States Code, Section 981, in the event of the defendants' conviction under Count One through Four.

SUBSTITUTE ASSETS

4. If any of the **\$284,999** described in this indictment as being subject to forfeiture, as a result of any act or omission of the defendants,

SHAUN TUCKER,
a/k/a "SHAWN TURNER," and

JOANNE TUCKER,
a/k/a "JOANNE KRCMA,"
a/k/a "JILL SWANSON,"
a/k/a "JOCELYN TURNER,"

- (a) cannot be located upon the exercise of diligence;
- (b) has been transferred, or sold to, or deposited with a third person;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code § 981, Title 21, United States Code § 853, to seek forfeiture of any other property of the defendants up to the value of **\$284,999.**

18 U.S.C. § 981(a)(1)(C)

21 U.S.C. § 853

28 U.S.C. § 2461(c)

Rod J. Rosenstein/lng
ROD J. ROSENSTEIN
United States Attorney

A TRUE BILL:

SIGNATURE REDACTED

Date:

9/16/14